

# **Reporting Instructions for Holders of Unclaimed Property**



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# Introduction

The State of California's Unclaimed Property Law (Code of Civil Procedures, Section 1500 et seq.) requires business associations, banking and financial organizations, life insurance corporations, and others to review their records each year to determine whether they hold any funds, securities, or other property that has been unclaimed for the required dormancy period. The law requires these "holders" to annually report such unclaimed property to the State Controller's Office.

*Reporting Instructions for Holders of Unclaimed Property* is designed to assist holders in preparing these annual reports. At the same time, this guide is not intended to be the sole source of information regarding the holder's legal obligations under the Unclaimed Property Law. Each organization should review the entire law to ensure that all reporting requirements are met. Review of the law should be ongoing, as revisions to the statute may cause changes in reporting requirements.

To ensure complete, accurate, and timely reporting of unclaimed property, these guidelines and all other related materials should be forwarded to the person(s) in the organization responsible for the preparation of the unclaimed property reports.

It should be noted that, when the reports are prepared by a reporting service, quality and accuracy remain the responsibility of the organization for whom the report is prepared.

This guide should be retained for ongoing reference. A new edition will not be published unless and until there are changes in the law that significantly affect reporting requirements.

# Holder Assistance

## Directory

Filing Unclaimed Property Reports (General Information)	(916) 323-2845
Claims Research	(916) 323-2827
Diskette Program Reporting	(916) 327-9643
Magnetic Media Reporting	(916) 322-7926
Reciprocal Reporting	(916) 323-4674
Securities Reporting	(916) 324-2858

## Reimbursement Requests

If reimbursements to the owners are made by the holder, use the following instructions.

- If any reimbursements are made before the check is remitted, remove the paid accounts from the reports; adjust the check amount to balance with the report.
- If any reimbursements are made after the check is remitted, do not change or remove the data on the report; send a written request for reimbursement of the paid accounts to:

Office of State Controller Kathleen Connell  
Division of Collections  
Bureau of Unclaimed Property  
Consumer Services  
P.O. Box 942850  
Sacramento, CA 94250-5873

Reimbursements will be processed only when a workable report is received and uploaded.

## Format Approval Requests

All format approval requests must be mailed or faxed to:

Office of State Controller Kathleen Connell  
Division of Collections  
Bureau of Unclaimed Property  
Report Processing  
P.O. Box 942850  
Sacramento, CA 94250-5873  
Fax: (916) 322-4239

# General Instructions for Reporting Unclaimed Property

## Who Must Report

Reports must be filed by any business entity holding property that belongs to another person, when the owner has not claimed it or, in certain cases, corresponded with the holder or otherwise indicated an interest in the property within the time limits specified in the Unclaimed Property Law, Chapter 7, Title 10, Part 3, Code of Civil Procedure (CCP) Section 1500.

“Holders” and “owners of unclaimed property,” as well as other related terms, are defined in CCP Section 1501.

Property must be reported and remitted to California if the conditions for escheat stated in CCP Sections 1513 through 1521 exist, and if:

- The last known address of the owner is in California; or
- There is no address of the owner in the records of the holder or the owner is unknown, and the holder is domiciled in California.
- The last known address of the owner is in a state that does not provide by law for escheat of such property; or
- The last known address of the owner is in a foreign country; and
- The holder is domiciled in California; or the holder is a government subdivision or agency of California.

## What Must Be Reported

Unclaimed property that must be reported includes life insurance policy proceeds, money orders, travelers checks, safe deposit box contents, intangible interest (stock), dividends, bond principal and interest, and a variety of intangible personal property. These and other examples are discussed in further detail in this guide.

If the holder pays or delivers escheated property to the State Controller in compliance with the law and subsequently receives a claim on the property from the owner or from another state, the State Controller shall, upon written notice of such claim, defend the holder against the claim and indemnify the holder against any liability on the claim. (CCP Section 1561(a))

In addition, CCP Section 1532(b) provides indemnity to a holder and its transfer agent for the delivery of a duplicate certificate to the State Controller.

### Life Insurance Policy Proceeds

A holder must report all funds held and owing under any life or endowment insurance policy or annuity contract that has matured or terminated, when such funds have remained unclaimed for more than three consecutive years

after becoming due and payable. A policy is deemed to be matured if the insured has attained, or would have attained if he or she were living, the limiting age under the mortality table on which the reserve is based. (CCP Section 1515) Interest, dividends, or other amounts earned must be reported and remitted along with the funds due on such policies.

### **Money Orders and Travelers Checks**

Sums payable on money orders that have been outstanding for more than seven years must be reported. Sums payable on travelers checks issued by (not through) the organization and outstanding for more than 15 years must be reported. (CCP Section 1511)

### **Safe-Deposit or Safekeeping Repository**

Reports on the contents of safe-deposit boxes and other safekeeping repositories shall be submitted separately. ***Do not include this report with reports containing other property types.*** The contents of a safe-deposit box or safekeeping repository that have been unclaimed by the owner for more than three years from the date on which the lease or rental period of the box or safekeeping repository expired, or from the date of termination of any agreement under which the box or safekeeping repository was provided to the owner without cost, whichever occurred last, must be reported. (CCP Section 1514)

While all of the contents must be reported, only the more important items, such as money, jewelry, tableware, stock certificates, bonds, deeds, and wills, need to be listed on the inventory. Unimportant documents may be listed as "miscellaneous papers of no apparent value." If the safe-deposit box or safekeeping repository is empty, do not report it.

**What May Be Destroyed** - Everything reported must be delivered to the State Controller's Office unless the Controller's Office determines that it is not in the interest of the State to take custody of the property. In such cases, the Controller's Office will authorize the holder in writing to dispose of the property. (CCP Section 1533)

### **Intangible Interest (Stock), Dividends, Bond Interest and Principal**

Any dividend, profit, distribution, interest, payment on principal, or other sum held for or owed to a shareholder, certificate holder, bond holder, or other security holder, or a participating patron of a cooperative, who has not claimed it or corresponded in writing with the holder or the holder's transfer agent concerning that property within three years, escheats to this state.

Any intangible interest in a business association, as evidenced by the stock records or membership records of the association, escheats to this state if the



interest is owned by another person who has neither claimed a dividend or other sum nor corresponded in writing with the holder within three years.

When stock or other security escheats, any dividend or other distribution attached to the stock or other security escheats at the same time.

In the case of unclaimed intangible interest (stock) or dividend, the issuing corporation is deemed to be the holder. The stocks referred to herein are those of record belonging to the shareholder, whether or not a certificate has been issued to, or is in the hands of, the shareholder or the holder.

Unexchanged stock, unclaimed cash in lieu of fractional shares, or unclaimed cash held for the redemption of stock resulting from the merger, consolidation, acquisition, or similar event escheats beginning with the date the prior corporation lost contact with the owner and not the date of merger, consolidation, acquisition, or similar event.

## **Liquidation**

All tangible or intangible property distributable in the course of a voluntary or involuntary dissolution or liquidation of a business association that is unclaimed by the owner within six months after the date of final distribution or liquidation escheats to California. (CCP Section 1517)

## **Property Held by a Business Association**

The following property held or owing by a business association escheats to this state.

- Demand, savings, and matured time deposits, and accounts subject to a negotiable order of withdrawal that are unclaimed for more than three years. No banking or financial institution may discontinue interest or dividends on any savings deposit because of inactivity. (CCP Section 1513(a)(b))
- Drafts, certified checks, cashier checks, and sums payable on any other written instrument for which a banking or financial organization is directly liable, when these instruments are outstanding for more than five consecutive years. (CCP Section 1513(d))
- Any funds held in an individual retirement account when the owner has not accepted payment of principal or income, increased or decreased the principal, or corresponded in writing or otherwise indicated an interest for more than three years after the funds became payable or distributable. (CCP Section 1513 (f))

- Wages, payments to vendors, refunds and/or credits due customers, and similar items held or owing in the ordinary course of the holder's business that remain unclaimed by the owner for more than three consecutive years after becoming payable or dispersible. (CCP Section 1520 (a))

## Due Dates

Unclaimed property reports and remittances must be submitted to the State Controller's Office before **November 1** of each year. **Exception:** Life insurance companies must submit reports and remittances before **May 1** of each year. (CCP Section 1530(d))

It is the holder's responsibility to report and remit property before the applicable due date. CCP Section 1577, which became effective January 15, 1977, states:

In addition to any damages, penalties, or fines for which a person may be liable under other provisions of law, any person who fails to report or pay or deliver unclaimed property within the time prescribed by this chapter, shall pay to the State Controller interest at the rate of 12 percent per annum on such property or value thereof from the date such property should have been paid or delivered.

## Negative Reports

Organizations that neither hold nor owe unclaimed property are not required to submit a report. However, the State Controller can require the filing of such a report by sending notification to the holder.

## Report Requirements

All holders reporting unclaimed property involving 50 owners or more are now required to submit unclaimed property reports using the State Controller's magnetic tape format or the diskette program. This is effective with unclaimed property reports due November 1, 1999. (CCP Section 1530)

Reports submitted on paper that contain 50 accounts or more will be returned to the holder, and the holder may be subject to penalties as described in CCP Section 1576.

Reports for less than 50 accounts that are filed on the State's paper reporting forms must be typed. Handwritten forms will be returned to the holder.

**Note: Regardless of the method used for filing, all holders must complete and submit the Face Sheet (Form UFS-1) with the report.**

**When reporting securities, the Securities Summary (Form SS-1) must be completed and submitted as well.**

Reports must include all property that has remained unclaimed for the required dormancy period as of June 30 (or the end of the holder's fiscal year).

It is imperative that holders file complete and accurate reports in accordance with the holder reporting instructions and the Unclaimed Property Law. Failure to follow these instructions may result in a report being returned to the holder for correction and may result in an assessment of penalties. (CCP Section 1576)

If a report is rejected, the funds will remain with the State Controller's Office. The holder will be responsible for paying any claims until an acceptable report is received by the State Controller's Office. (Once an acceptable report is received, the holder may request reimbursement for claims paid.)

Unclaimed property forms, reporting instructions, magnetic media specifications, diskette reporting program, and laws and regulations are available on the Internet at [www.sco.ca.gov](http://www.sco.ca.gov), listed under Unclaimed Property Publications. Prior to preparing unclaimed property reports, each organization should review the law and the reporting instructions to ensure that all requirements are understood. Questions regarding the reporting process may be directed to the Bureau of Unclaimed Property's Reporting Services at (916) 323-2845.

## **Notification Requirements**

Equity companies and financial institutions are required to send notices to owners, prior to closure of the account(s), stating that the property will escheat to the State. The notice shall be sent not more than 12 months nor less than six months before the property becomes escheatable. The outside of the envelope should be clearly marked indicating to the owner that it is the Final Notice of Account Closure. (Holders should consult CCP Sections 1513.5, 1516(d), and 1520(b) for the complete requirements to be followed for notifying owners of unclaimed property.)

## **Failure to Report or Remit Property**

Any person who willfully fails to render any report or perform other duties required under the Unclaimed Property Law and the holder reporting instructions, including use of the report format described in CCP Section 1530, shall be punished by a fine of \$100 for each day such report is withheld or such duty is not performed, but not more than \$10,000. (CCP Section 1576(a))

Any person who willfully refuses to pay or deliver escheated property to the State Controller as required under the Unclaimed Property Law shall be subject to a fine of not less than \$5,000 nor more than \$50,000. (CCP Section 1576(b))

## **Charges for Late Submissions**

Any person who fails to report, make payment on, or deliver unclaimed property (cash and securities) within the time prescribed by the Unclaimed Property Law is subject to interest penalties of 12% per annum. Such interest, payable to the State Controller, accrues from the date such property or value thereof should have been paid or delivered. (CCP Section 1577)

**Note:** For detailed information on the application of CCP Section 1577 to securities, refer to the California Administrative Code, Title 2, Subchapter 8, Article 4.5, Sections 1172.20-1172.80, of the Unclaimed Property Regulations, effective January 30, 1998.

In addition, a holder who is late or negligent in filing may be liable for damages, penalties, or fines under other provisions of law.

## **Record Keeping**

Holders are required to retain all records pertaining to unclaimed property for a period of seven years after such property is reported to the State Controller. (California Administrative Code, Title 2, Subchapter 8, Article 5, Section 1175, of the Unclaimed Property Regulations)

## **Blocked Accounts**

In the case of blocked accounts, approval from the court of jurisdiction is required before they can escheat to the State Controller.

## **Statute of Limitations**

A statute of limitations does not prevent the escheat of any property otherwise escheatable to the State. (CCP Section 1570)

## **Property Remittance**

All escheated property specified in a report shall be paid or delivered to the Controller at the same time the report is filed. (CCP Section 1532 (a))

### **Remitting Money**

Payment of unclaimed cash in the amount of \$20,000 or more shall be made by electronic funds transfer, pursuant to CCP Section 1232. Effective October 1, 1999, holders may remit by Automated Clearinghouse (ACH) Debit, ACH Credit, and Fedwire. Holders remitting less than \$20,000 are encouraged to voluntarily remit via ACH debit to take advantage of this cost-saving method of remitting unclaimed cash. The *Electronic Funds Transfer Information Guide* is available on the Internet at [www.sco.ca.gov](http://www.sco.ca.gov), or holders may obtain a copy from the Bureau of Unclaimed Property's EFT Unit at (916) 324-0360.

If checks are remitted for amounts under \$20,000, they should be made payable to the Controller of the State of California.

### **Remitting Securities**

When securities are escheated, the holder shall deliver a duplicate certificate registered to Controller of the State of California. (CCP Section 1532)

If a holder is unable to deliver a duplicate certificate due to a bankruptcy or similar situation, and the intangible interest is held in book-entry form, the holder may request approval to electronically remit the securities through the

State's broker. To remit electronically, the holder must obtain written approval from the State Controller.

When requests are made to transfer stock certificates, include the State Controller's Federal Tax ID, 94-6001347, with the transfer instructions.

The only dividend reinvestment plan in which the State Controller's Office participates is for mutual funds. Earnings on non-mutual funds shall not be credited to a dividend reinvestment plan.

### **Remitting Mutual Funds**

Open-end mutual fund shares shall be transferred to book-entry accounts registered to Controller of the State of California.

When requests are made to transfer shares, include the State Controller's Federal Tax ID, 94-6001347, with the transfer instructions.

All earnings are to be reinvested.

Mutual fund statements and requests for consent should be mailed directly to:

Office of the State Controller Kathleen Connell  
Division of Collections, Bureau of Unclaimed Property  
P.O. Box 942850  
Sacramento, California 94250-5873

Once the holder has filed the annual Unclaimed Property Report and the mutual fund shares have been transferred to an account registered to the Controller of the State of California, ***the holder is not allowed to transfer any shares from the State's account without prior written consent from the State Controller.*** (CCP Section 1540)

## **Reciprocal Reporting**

The State of California has entered into Reciprocal Agreements and obtained Letters of Understanding to exchange and collect Unclaimed Property for other states. The purpose of these agreements and letters of understanding is to ease the holder's burden in complying with various states' laws and to reduce the number of report forms a holder may need to file with each individual state. ***In order to take advantage of reciprocal reporting, your principal place of business must be located within California.*** Reciprocal reporting is not a requirement. If your company chooses to report its unclaimed property for one or all reciprocal states through the State of California, the following guidelines must be followed.

Notify each reciprocal state in writing of your intent to file your unclaimed property report through the state in which you are located.

File, report, and remit in accordance with each reciprocal state's unclaimed property law.

Identify, list, and subtotal all accounts by state.

Identify aggregate amounts by state ( i.e., Nevada aggregate — \$234.78, Florida aggregate — \$4567.98, etc.). Refer to page 18, Reciprocal Reporting — Aggregates, for direction.

Identify and remit all accounts with no known addresses to the state of corporate domicile. If the state of domicile is a reciprocal state, you may report this property through the agent state, providing you identify those accounts (with no known addresses) to the appropriate reciprocal state. The following is a list of reciprocal states for which California is currently acting as agent:

Arkansas, Florida, Idaho, Illinois, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New Jersey, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Vermont, Virginia, Washington, Wisconsin, and Wyoming.

If you have further questions regarding Reciprocal Reporting or would like an updated list, please contact the Reciprocity Officer at (916) 323-4674.

## **Where to File**

Send the report and remittance to:

Office of State Controller Kathleen Connell  
Division of Collections, Bureau of Unclaimed Property  
P.O. Box 942850  
Sacramento, California 94250-5873

For express delivery services, use the following street address:

Office of State Controller Kathleen Connell  
Division of Collections, Bureau of Unclaimed Property  
300 Capitol Mall, Suite 801  
Sacramento, California 95814

# Instructions for Completing Report Forms

Please use only the authorized forms provided by the State Controller's Office to prepare the report. If additional copies are required, photo copies may be used.

*Note: All forms must be typed; handwritten forms will not be accepted.*

## Face Sheet: Form UFS-1

### Annual Report "As Of" Date

The "as of" date must be either June 30 or the date of the holder's business-year end. If the "as of" date falls between January 1 and June 30, the report is due November 1 of the same year. If the "as of" date falls between July 1 and December 31, the report is due November 1, (or May 1 if reporting life insurance) of the following year.

Example:	Report "as of" date:	06/30/1999
	Report due date:	11/01/1999
	Report "as of" date:	12/31/1999
	Report due date:	11/01/2000

### Employer Identification Number

Enter the holder's federal employer identification number (FEIN). Do not use the holder's state identification number.

### Name and Address

Enter the holder's name, street address, post office box, city, state, zip code, and country (foreign countries only). For state and country codes, refer to Appendices E and F.

### Reporting Office

Enter the branch office number, if applicable. Enter the state and the date of incorporation.

## **Totals for Report**

For accounts of \$50 and over with names, enter the total dollar amount of all accounts.

For accounts of \$50 and over without names, enter the total dollar amount of all accounts.

For accounts of \$49.99 and under, enter the total dollar amount of all accounts.

Grand Total — Enter the total of the above three lines. (This total must match the total on the remittance check.)

Total Shares — Enter the total shares, units, bonds reported. This number must be extended to the third decimal place. (The total must match the total on Form SS-1.)

## **Type of Organization**

Enter the Standard Industrial Classification (SIC) Code, if known.

Financial Institution — Enter a check mark in the type of charter field and enter the charter date.

## **Successor to Previous Holder**

If the present holder is the successor to another which previously held the property, or if the holder has had a change of name, list the prior name.

## **Reporting Agent**

If the report is filed by an agent, complete this section. For state and country codes, refer to Appendices E and F. If the address is in the United States, leave the country code blank.

## **Verification**

The report must be signed by an authorized individual. The report does not have to be signed before a notary public.



**Securities  
Summary:  
Form SS-1**

This form must be completed and submitted when securities are reported. For each reported issue, enter the CUSIP number, security name, security type, security series, and total number of shares/units/bonds.

**Holder Name**

Enter the complete name of the reporting organization.

**CUSIP Number**

Enter the CUSIP number for the reported issue.

**Security Name**

Enter the exact issue name as traded.

**Security Type**

Enter “B” for bonds, “C” for common stock, “D” for debentures, “P” for preferred stock, “R” for rights, “U” for units, “W” for warrants, “I” for beneficial interest, or leave blank for mutual funds.

**Security Series**

Enter the security series, if applicable. Example: 2.75 preferred.

**Total Number of Shares/Units/Bonds**

Enter the sum of all shares for this issue. The number of shares must be extended to the third decimal place. Example: 3.134. If there is no fractional number, use three zeros. Example: 3.000.

***Note:** The sum of all shares, units, bonds, etc., listed on the SS-1 form(s) must match the totals on the UFS-1 form.*

**Detail Sheet:  
Form UDS-1****General Information**

Read the instructions below prior to processing the report.

If a headquarters office is filing separate reports for one or more branch offices, use a separate detail sheet (Form UDS-1) for each branch.

Separate all property information by property type, dollar value, and the following criteria:

- Property \$50 and over, with names.
- Property \$50 and over, without names.
- Property \$49.99 and under combined into one aggregate account, except for securities property types 02, 03, 05, 06, 07, 08, 10, 11, 13, and 14 (refer to page 17, Aggregate Records).

***Note: An aggregate account is created by totaling all cash accounts that are, individually, \$49.99 or less.***

When reporting securities/mutual funds, sort in alpha-order by Issue/Fund, Type, and Series, starting a new detail page with each new Issue/Fund. Within each Issue/Fund group, sort in alpha-order by owner name. Complete Form SS-1, summarizing the total for each Issue/Fund.

Multiple owner accounts contain two or more owners. Each owner must be listed separately. When reporting “AKA” and “DBA” accounts, use separate owner records. (Refer to page 15, Owner Information.)

If an owner has two or more items of the same property type (e.g., two savings accounts), combine them into one entry, except for security property types 01 through 17.

Prepare the report in duplicate. The original is sent to the State Controller’s Office; the duplicate should be retained by the holder for seven years (California Administrative Code, Title 2, Subchapter 8, Section 1175).

Escrow accounts normally escheat under California Code of Civil Procedure, Section 1518, as being held in fiduciary capacity for the benefit of another. The escheat period commences when the property (money) “becomes payable or distributable.” The property does not become payable or distributable if the escrow company is still deciding who is entitled to the property. Whether, and when, it becomes payable or distributable is a question that should be determined primarily by looking at the escrow instructions and other facts relating to the account, such as correspondence or documented telephone calls. Even if the property had become payable or distributable, the escheat period would be interrupted if the escrow company has received one or more of the types of communications from the owner as listed in CCP 1518(a):

....the owner has not, within a period of 3 years, increased or decreased the principal, accepted payment of principal or income, corresponded in writing concerning the property, or otherwise indicated an interest as evidenced by a memorandum or other record on file with the fiduciary.

The Unclaimed Property Law was not intended to be a means of arbitration by the State Controller's Office when disputes arise.

Escheatable contents of safe-deposit boxes and safe-keeping items must be submitted in a separate report. Do not include any other property type or any other report. (Refer to page 17, Safe-Deposit and Other Repositories.)

### **Holder Information**

Fill in the following fields.

**Holder** — Enter the name of the holder. The holder name must be the same as on Form UFS-1, line B.

**City** — Enter the holder's location.

**Branch** — Enter the branch number.

**Page** — Enter the page number. Example: Page 1 of 10.

### **Owner Information**

Fill in the following fields.

**Multiple Owners Number** — If there is only one owner named on the account, this field must be left blank.

If there is more than one owner per account, fill in "1 of 3," etc. The primary-owner information must be listed in the first-owner record. The second-owner and all subsequent owner information must be listed in consecutive records, beginning with the Multiple Owners Number field. There must be no more than one owner name per record.

**Last Name** — Enter the owner's last name. If the owner's name is unavailable, type "Unknown" in the Last Name field.

**Title** — Enter Mrs, Dr, Lt, etc., without punctuation.

**First Name** — Enter the owner's first name.

**M.I.** — Enter the owner's middle initial without punctuation.

**Second and Successive Owners** — Fill in only the following information: Last Name, Title, First Name, Middle Initial, Owner Code (refer to Appendix D, Ownership Codes), Owner Date, and Business Name, if applicable.

**Note:** *If the owner code is "AKA" or "DBA," the second-owner name is considered a "Second Owner." Create a second-owner record. If an*

***individual and a business are both listed as owners of the same account, create a second-owner record for the business name.***

***Owner Code*** — Enter the ownership code, if applicable. For a complete listing of ownership codes, refer to Appendix D.

***Owner Date*** — Enter the applicable date only when an ownership code is followed by a date.

***Bus. Name*** — Enter the business name of the account owner. If the first word of the business name is “The,” put “The” after the name.

Example:	<b>Correct</b>	<b>Incorrect</b>
	Adam Company The	The Adam Company

***Address*** — Enter the owner’s address. If the last known address is unknown, leave this field blank.

***City*** — Enter the owner’s city. Leave blank if unknown.

***State*** — Enter the owner’s state (refer to Appendix E, State Codes). Leave blank if unknown.

***Zip*** — Enter the owner’s zip code up to 9 digits. Leave blank if unknown.

***Country*** — Enter the country code if the owner’s last known address is in a foreign country (refer to Appendix F, Country Codes). If the owner’s last known address was in the USA, leave this field blank.

***In Care Of*** — Enter the name associated with the “in care of” mailing address. Leave blank if not applicable.

***Date of Last Contact*** — Enter the date of last contact by the owner. This is defined as the date of last communication or activity initiated by the owner concerning the property.

***Soc. Sec. No.*** — Enter the owner’s Social Security number if the named owner is an individual, the taxpayer identification number (FEIN) if the named owner is a business. This field is required for all named owners. If the Social Security or taxpayer identification number is not in the holder’s records, a written explanation must accompany the report.

***Reference No.*** — Enter the account number used to identify the account, check, or other property.

***Property Type*** — Enter the appropriate two-digit property type (refer to Appendix C, Property Type Codes).

**Total Amt. Due** — Enter the amount of cash remitted for the owner of the account. Include all interest or earnings accumulated through the date remitted. Deduct lawful charges, if applicable.

**Lawful Charges** — Enter the amount of lawful charges, if any, which were deducted from the Total Amt. Due field.

### Aggregate Records

For aggregate records, use only the following fields.

**Last Name** — Enter the word “AGGREGATE.”

**Property Type** — Enter property type 25.

**Total Amt. Due** — Enter the total dollar amount of the aggregate record, which is the sum of all accounts, without stock, that are under \$49.99.

### Reciprocal Reporting — Aggregates

To report an aggregate account for a reciprocal state, use only the following fields.

**Bus. Name** — Enter the state name as shown in the example below.

Example: Nevada State of Agg

**Property Type** — Enter the appropriate property type for the property being aggregated. Do not use property type 25.

**Total Amt. Due** — Enter the total dollar amount of the aggregate record.

## Safe-Deposit and Other Repositories

Do not send money or other property with safe-deposit reports. The contents of safe-deposit boxes and safekeeping items must be reported separately from other property. If a safe-deposit box or any other safekeeping repository is empty, do not report it. Do not include it with any reports containing property types other than 41, 42, or 43 (refer to Appendix C, Property Type Codes).

List the contents of safe-deposit boxes and safekeeping repositories on the inventory sheet (for example, money, jewelry, tableware, stock certificates, bonds, deeds, and wills). Attach one copy of the inventory sheet to the detail sheet for each account reported. Mark the inventory sheet to correspond with the owner’s name and the identifying number and/or safe-deposit box number. Legible reproductions of inventories already prepared are acceptable.

***Note: Instructions concerning delivery of safe-deposit contents to the State Controller's Office will be given to the holder after the inventories have been reviewed.***

Safe-deposit reports must be completed using the forms and procedures listed below.

### **Face Sheet — Form UFS-1**

Use instructions on page 11. Exception: Do not complete Section D, Totals for Accounts.

### **Detail Sheet – Form UDS-1**

Use instructions on page 13. Exception: Leave the Total Amt. Due and Lawful Charges fields blank.

Complete the following additional fields.

***Safe-Deposit Box No.*** — Enter the safe-deposit box number. Use this field for property type 41 only (refer to Appendix C, Property Type Codes).

***Lien Amount*** — Enter the amount due to the holder for any unpaid rent or storage charges and the cost of opening the safe-deposit box. (CCP Section 1530(b)(3))

## **Securities**

The following instructions list the required and optional fields used for securities property types 01-17.

### **Securities Property Types — Cash Only**

Property types listed in this section are for cash properties related to securities.

***Property Type 01: Cash in Lieu of Fractional Shares*** — Use this property type when reporting cash for fractional shares, with or without cash dividends.

Enter data in the following required field:

TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:

BEG & END DIV/INT DATE

CASH IN LIEU FRAC SHRS

ORIGINAL SECURITY

ORIGINAL SHARE

**Property Type 04: Dividends** — Use this property type only when reporting cash dividends.

Enter data in the following required field:

TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:

BEG & END DIV/INT DATE

**Property Type 09: Mutual Fund/Money Market Fund Earnings** — Use this property type only when reporting cash earnings for mutual funds and/or money market funds.

Enter data in the following required field:

TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:

BEG & END DIV/INT DATE

ORIGINAL SECURITY

ORIGINAL SHARES

**Property Type 12: Securities Exchanged for Cash** — Use this property type only when reporting cash for any authorized securities that were exchanged for cash and/or security redemptions, with or without cash dividends.

Enter data in the following required field:

TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:

BEG & END DIV/INT DATE

CASH IN LIEU FRAC SHRS

ORIGINAL SECURITY

ORIGINAL SHARES

SHARES REDEEMED AMOUNT

MATURITY DATE

**Property Type 15: Liquidating Fund Earnings** — Use this property type only when reporting cash earnings on shares that were distributed as part of a business association's liquidation, with or without cash dividends.

Enter data in the following required field:

TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:

BEG & END DIV/INT DATE

CASH IN LIEU FRAC SHRS  
ORIGINAL SECURITY  
ORIGINAL SHARES

**Property Type 16: Municipal Bond Earnings** — Use this property type only when reporting cash earnings for municipal bonds, with or without cash interest.

Enter data in the following required field:  
TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
ORIGINAL SECURITY  
ORIGINAL SHARES  
MATURITY DATE

**Property Type 17: Bond Interest** — Use this property type only when reporting cash bond interest.

Enter data in the following required field:  
TOTAL AMT. DUE

Enter data in the following fields if held in the holder's records:  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
ORIGINAL SECURITY  
ORIGINAL SHARES  
MATURITY DATE

### Securities Property Types (with or without cash)

Property types listed in this section should be used only for properties containing securities, with or without cash. These property types require specific issue type codes. The following table defines each issue type code.

Issue Type	Description
B	Bonds
C	Common
D	Debentures
I	Beneficial Interest
P	Preferred
R	Rights
U	Units
W	Warrants
Leave Blank	Mutual Funds



**Property Type 02: Units** — Use this property type when reporting units.

Enter data in the following required fields:

SECURITY REPORTED  
SECURITY TYPE — Valid Security Type is U  
CUSIP NUMBER  
NO. OF UNITS RPTD

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BEG & END DIV/INT DATE  
SECURITY SERIES

**Property Type 03: Debentures/Bonds** — Use this property type when reporting debentures or bonds.

Enter data in the following required fields:

SECURITY REPORTED  
SECURITY TYPE — Valid Security Types are B or D  
CUSIP NUMBER  
TOTAL BOND/DEB RPT

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BOND/DEB INTEREST  
BEG & END DIV/INT DATE  
SECURITY SERIES  
CASH IN LIEU FRAC SHRS  
MATURITY DATE

**Property Type 05: IRAs – Securities** — Use this property type when reporting securities classified and governed by the Internal Revenue Service Code as Individual Retirement Accounts.

Enter data in the following required fields:

SECURITY REPORTED  
TOTAL BOND/DEB RPTD or SHARES REPORTED or NO.  
OF UNITS RPTD or NO. OF WARRANTS  
SECURITY TYPE — Valid Security Types are C, P, B, D, R, U, W,  
I, or Blank  
CUSIP NUMBER

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BOND/DEB INTEREST  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
ORIGINAL SECURITY

SECURITY SERIES  
MATURITY DATE  
ORIGINAL SHARES

**Property Type 06: Liquidating Funds – Securities** — Use this property type when reporting securities distributed as part of a business association's liquidation.

Enter data in the following required fields:

SECURITY REPORTED  
TOTAL BOND/DEB RPTD or SHARES REPORTED or NO. OF  
UNITS RPTD or NO. OF WARRANTS  
SECURITY TYPE — Valid Security Types are C, P, B, D, R, U, W,  
I, or Blank  
CUSIP NUMBER

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BOND/DEB INTEREST  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
ORIGINAL SECURITY  
SECURITY SERIES  
MATURITY DATE  
ORIGINAL SHARES

**Property Type 07: Municipal Bonds** — Use this property type when reporting municipal bonds.

Enter data in the following required fields:

SECURITY REPORTED  
SECURITY TYPE — Valid Security Type is B  
CUSIP NUMBER  
TOTAL BOND/DEB RPTD

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BOND/DEB INTEREST  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
SECURITY SERIES  
MATURITY DATE

**Property Type 08: Mutual Funds/Money Market Funds** — Use this property type when reporting mutual funds or money market funds. The Security Type field must always be blank when reporting mutual funds or money market funds.

Enter data in the following required fields:

SECURITY REPORTED  
CUSIP NUMBER  
SHARES REPORTED

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BEG & END DIV/INT DATE  
ORIGINAL SECURITY  
SECURITY SERIES  
ORIGINAL SHARE

**Property Type 10: Shares Exchanged for Shares** — Use this property type when reporting securities of one issue that were exchanged for another issue due to a merger, acquisition, or reorganization.

Enter data in the following required fields:

SECURITY REPORTED  
TOTAL BOND/DEB RPTD or SHARES REPORTED or NO. OF  
UNITS RPTD or NO. OF WARRANTS  
SECURITY TYPE — Valid Security Types are C, P, B, D, R, U, W,  
I, or Blank  
CUSIP NUMBER  
ORIGINAL SECURITY  
ORIGINAL SHARES

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BOND/DEB INTEREST  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
SECURITY SERIES  
MATURITY DATE

**Property Type 11: Securities** — Use this property type when reporting stock.

Enter data in the following required fields:

SECURITY REPORTED  
SECURITY TYPE — Valid Security Types are C, P, or I  
CUSIP NUMBER  
SHARES REPORTED

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS

## SECURITY SERIES

**Property Type 13: Warrants** — Use this property type when reporting warrants.

Enter data in the following required fields:

SECURITY REPORTED  
SECURITY TYPE — Valid Security Type is W  
CUSIP NUMBER  
NO. OF WARRANTS

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
SECURITY SERIES  
MATURITY DATE

**Property Type 14: Rights** — Use this property type when reporting rights.

Enter data in the following required fields:

SECURITY REPORTED  
SECURITY TYPE — Valid Security Type is R  
CUSIP NUMBER  
SHARES REPORTED

Enter data in the following fields if held in the holder's records:

TOTAL AMT. DUE  
BEG & END DIV/INT DATE  
CASH IN LIEU FRAC SHRS  
SECURITY SERIES  
MATURITY DATE

# Appendices

# Security Field Descriptions

Field Name	Field Length	Field Description
Security Reported	30	Enter the issue name related to the CUSIP number in the CUSIP number field.
Shares Reported	13	Enter the number of shares reported for the owner. The number of shares must be extended to the third decimal place. For example: 3.134. If there are no fractional number, use three zeros. For example: 3.000.
Security Type	1	Enter the issue type related to the CUSIP number entered in the CUSIP field.
CUSIP Number	11	Enter the CUSIP number for each reported issue.
Security Series	6	Enter the issue series description related to the CUSIP number entered in the CUSIP Number field, if applicable.
Total Bond/Deb Rptd	11	Enter the total dollar amount of the bond or debenture being reported.
Maturity Date	10	Enter the maturity date for the security being reported. Dates must be entered numerically. For example: 01/05/1988.
Bond/Deb Interest	6	Enter the interest rate for the bond or debenture being reported. The interest rate must be extended to the third decimal place. For example: 15.250. If there is no fractional number, use three zeros. For example: 15.000.
No. of Units Rptd	13	Enter the number of units being reported. The number of units must be extended to the third decimal place. For example: 3.3134. If there is no fractional number, use three zeros. For example: 3.000.

**Security Field Description (cont.)**

<b>Field Name</b>	<b>Field Length</b>	<b>Field Description</b>
Beg & End Div/Int Date	10	Enter the beginning and ending dividend or interest date for the security.
No. of Warrants	13	Enter the number of warrants being reported. The number of warrants must be extended to the third decimal place. For example: 3.134. If there is no fractional number, use three zeros. For example: 3.000.
Cash In Lieu Frac Shrs	7	Enter the cash amount being remitted in lieu of fractional shares. This amount must be included in the Total Amt. Due field.
Original Security	30	Enter the name of the original security if the security reported was exchanged for cash and/or another security.
Original Shares	11	Enter the number of original shares that were exchanged for cash or other shares. The number of shares must be extended to the third decimal place. For example: 3.134. If there is no fractional number, use three zeros. For example: 3.000.
Shares Redeemed Amt.	11	Enter the total dollar amount for securities exchanged for cash. For example: Five shares exchanged at \$4.20 each for a total of \$21.00. This amount must be included in the Total Amt. Due field.

# Escheat Periods

## California Unclaimed Property Law

<u>Section</u>	<u>Description</u>	<u>Period</u>
1513(a)(b)	Savings, Matured Time Deposits, Demand Deposits (Checking), NOW, plus Interest or Dividends	3 years
1513(c)	Travelers Checks	15 years
1513(d)	Written Instruments (Banking and Financial Assns.)	5 years
1513(e)	Money Orders	7 years
1513(f)	IRAs, Keogh Plans	3 years
1514	Safe-Deposit Boxes, Safekeeping Repositories	3 years
1515	Funds Held by Life Insurance Companies	3 years
1516	Stocks, Dividends, Profit Distributions, Interest	3 years
1517	Liquidating Distributions	6 months
1518	Funds Held by Fiduciaries, Agents	3 years
1519	Funds Held by Government or Governmental Agencies	3 years
1519.5	Ordered Refunds	1 year
1520	Misc. Property Held in Normal Course of Business (Wages, Vendor Checks, Credit Balances, Gift Certificates)	3 years
1521	Employee Benefit Trust Distributions	3 year



# Property Type Codes

Property Code	Property Classification
01	Cash in lieu of fractional shares
02	Units
03	Debentures or bonds
04	Dividends
05	IRAs - securities
06	Liquidating fund - securities
07	Municipal bonds
08	Mutual funds, money market funds
09	Mutual funds earnings, money market funds earnings
10	Shares exchanged for shares
11	Securities
12	Securities exchanged for cash
13	Warrants
14	Rights
15	Liquidating fund earnings
16	Municipal bond earnings
17	Bond interest
25	Aggregate accounts
26	Money orders
27	Travelers checks
28	Cashier/certified checks
41	Safe-deposit box contents

**Property Type Codes (cont.)**

<u>Property Code</u>	<u>Property Classification</u>
42	Safekeeping items
43	Savings bonds
55	Annuities
56	Checking accounts, demand deposits
57	Christmas club accounts
58	Collections
59	Commissions
60	Court settlements
61	Credit balances
62	Death benefits
63	Endowments
64	Escrow checks/deposits
65	Garnishments
66	Gift certificates
67	Inmate trust funds
68	Insurance claims checks
69	Insurance premiums
70	Interest checks
71	IRAs
72	Layaway deposits
73	Liquidating funds
74	Matured/terminated policies
75	Mineral proceeds

**Property Type Codes (cont.)**

<u>Property Code</u>	<u>Property Classification</u>
76	Other
77	Patient trust funds
78	Pensions, retirement funds
79	Refunds
80	Royalties/residuals
81	Salaries/wages
82	Savings accounts/credit union share accounts
83	Time deposits, CD accounts
84	Trusts
85	Vendor payments

# Ownership Code Table

Definition	Abbreviation
Administrator	ADMIN
Agent	AGENT
Also known as	AKA
Also known as deceased	AKA DECD
Also known as estate of	AKA EST
Also known as in trust for	AKA ITF
Also known as trustee	AKA TR
Annuitant	ANTNT
Assignee	ASSIGNEE
As trustee for	ATF
Attorney for	ATTY/F
Beneficiary	BENF
Borrower	BORROWER
Buyer	BUYER
Co-conservator	COCONS
Community property	CP
Conservator	CONS
Co-owner	CO-OWNER
Co-trustee	COTR
Court order dated 10/18/1989	CT/ORD (MM/DD/CCYY)
Court order guardian 10/18/1989	CT/OR GDN (MM/DD/CCYY)
Custodian	CUST
Debtor ad item	DEBT/AD

**Ownership Code Table (cont.)**

Definition	Abbreviation
Debtor for	DEBT/FOR
Debtor in	DEBT/IN
Debtor of	DEBT/OF
Deceased	DECD
Deceased insured	DECD INS
Deceased trustee	DECD/TR
Deceased trustee under will of 10/04/1980	DECD TUW (MM/DD/CCYY)
Dependant	DEPEND
Doing business as	DBA
Doing business as estate	DBA EST
Doing business as payee	DBA PAYEE
Employee pension trust 10/04/1980	EPT (MM/DD/CCYY)
Employee profit sharing plan 10/04/1980	EPSP MM/DD/CCYY)
Estate	EST
Estate beneficiary	EST BENF
Estate payee	EST PAYEE
Estate trustee	EST TR
Estate under agreement 10/04/1980	EUA (MM/DD/CCYY)
Executor	EXEC
Executor under the will of	EXEC UWEE
For benefit of	FBO
Guardian	GDN
Guardian ad litem	GDN AD LT
Guardian estate	GDN EST

**Ownership Code Table (cont.)**

Definition	Abbreviation
Guardian trustee	GDN TR
Heir	HEIR
Incompetent estate	INCPT EST
Insured	INS
In trust for	ITF
Joint tenant	JT
Joint tenant under agreement 10/04/1980	JTUA (MM/DD/CCYY)
Joint tenant writ of survivorship	JT WROS
Joint trustees	J/TR
Life tenant under the will of	LF/TN UW
Minor	MINOR
Minor estate	MINOR EST
Minor trustee	MINOR TR
More than one owner - "and"	OWN/AND
More than one owner - "or"	OWN/OR
Natural guardian	NAT GDN
Owner	OWNER
Patient	PATIENT
Payable on death	POD
Payee	PAYEE
Payee (1), Payee (2), etc. (use numbers only)	# PAYEE <sup>1</sup>
Pension fund 10/04/1980	PF (MM/DD/CCYY)
Pension & profit sharing plan 10/04/1980	PPSP (MM/DD/CCYY)

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<sup>1</sup> Can be any number (1 payee, 2 payee, 3 payee)

**Ownership Code Table (cont.)**

Definition	Abbreviation
Pension plan & trust 10/04/1980	PPT (MM/DD/CCYY)
Power of attorney	P/ATTY
Profit sharing plan (trust) 10/04/1980	PSP (MM/DD/CCYY)
Purchaser	PURC
Receiver	REC
Retirement trust	RT
Retirement trust under agreement 10/04/1980	RTUA (MM/DD/CCYY)
Successor co-trustee	SUC COTR
Successor trustee	SUC TR
Tenants in common	TC
Trustee	TR
Trustee payee	TR PAYEE
Trustee under agreement 10/04/1980	TUA (MM/DD/CCYY)
Trustee under agreement for benefit of 10/04/1980	TUA FBO (MM/DD/CCYY)
Trustee under will of 10/04/1980	TUW (MM/DD/CCYY)
Uniform gift to minors act ca 10/04/1980	UGMA CA <sup>1</sup> (MM/DD/CCYY)
Writ of survivorship	WROS

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<sup>1</sup> Can be blank or any of the 50 states two-character code

# State Code Table

State	Initial	State	Initial
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District Of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		



# Country Code Table

Country	Code	Country	Code
Afghanistan	AFG	Bhutan	BHU
Albania	ALB	Bolivia	BOL
Algeria	ALG	Borneo	BOR
American Samoa	AS	Botswana	BOT
Andorra	AND	Brazil	BRA
Angola	ANG	Brit. Solomon Isles	BSI
Anguilla	AGU	Brit. Virgin Islands	BVI
Antigua	ANT	Brunei	BRU
Argentina	ARG	Bulgaria	BUL
Ascension	ASC	Burkina	BUK
Australia	AUS	Burma	BUR
Austria	AUT	Burundi	BRN
Azores	AZO	Caicos Islands	CAI
Bahamas	BAH	Cambodia	KAM
Bahrain	BHR	Cameroon	CAM
Bangladesh	BAN	Canada	CAN
Barbados	BAR	Cape Verde	CAP
Barbuda	BRB	Cayman Islands	CAY
Belgium	BEL	Central African Rep	CAR
Belize	BLZ	Chad	CHA
Benin	BEN	Chili	CHI
Bermuda	BER	China	CHN

**Country Code Table (cont.)**

Country	Code	Country	Code
Colombia	COL	France	FRA
Comoros	COM	French Guiana	FGU
Congo	CON	French Polynesia	FPO
Corsica	FRA	Futuna Island	FUT
Costa Rica	COS	Fiji	FIJ
Cuba	CUB	Finland	FIN
Cyprus	CYP	Gabon	BAG
Czechoslovakia	CZE	Gambia	GAM
Dahomey	DAH	Germany (East)	DDR
Denmark	DEN	Germany (West)	DFR
Djibouti	DJI	Ghana	GHA
Dominica	DOM	Gibraltar	GIB
Dominican Rep	DOR	Great Britain	UK
East Timor	ETI	Greece	CRE
Ecuador	ECU	Greenland	GRL
Egypt	EGY	Grenada	GRN
El Salvador	ELS	Guadalcanal	BSI
England	UK	Guam	GU
Equatorial Guinea	EGI	Guatemala	GUA
Estonia	EST	Guinea	GUI
Ethiopia	ETH	Guadeloupe	GUD
Falkland Islands	FAL	Guinea-Bussau	GUB
Faroe Islands	FAR	Guyana	GUY

**Country Code Table (cont.)**

<u>Country</u>	<u>Code</u>	<u>Country</u>	<u>Code</u>
Haiti	HAI	Korea, Democratic Peoples Rep	NKO
Holland	HOL	Kuwait	KUW
Honduras	HON	Lesotho	LES
Hong Kong	KON	Liberia	LIB
Hungary	HUN	Libya	LBY
Iceland	ICE	Lichtenstein	LIC
India	IND	Lithuania	LIT
Indonesia	INA	Luxembourg	LUX
Iran	IRN	Laos	LAO
Iraq	IRQ	Latvia	LAT
Ireland	IRE	Lebanon	LEB
Israel	ISR	Leeward Islands	LEE
Italy	ITL	Macao	MAC
Ivory Coast	IVC	Madagascar	MAD
Jamaica	JAM	Madeira Islands	MDI
Japan	JAP	Maka-Ku-Yokohama	JAP
Jordan	JOR	Malagasy Republic	MRL
Kampuchea	KAM	Malawi	MLA
Kenya	KEN	Malaysia	MAL
Khmer Republic	KAM	Maldives	MLD
Kiribati	KIR	Mali	MLI
Korea	RKO	Malta	MLT

**Country Code Table (cont.)**

Country	Code	Country	Code
Mariana Islands	CM	Norway	NOR
Martinique	MRT	Nyasaland	NYA
Mauritania	MAU	Oman	OMA
Mauritius	MAR	Panama	PAN
Mexico	MEX	Poland	POL
Micronesia	TT	Portugal	POR
Midway Island	MID	Prince Island	PRI
Mongolia	MON	Puerto Rico	PR
Montserrat	MOT	Pakistan	PAK
Morocco	MOR	Papua New Guinea	PNG
Mozambique	MOZ	Paraguay	PAR
Namibia	NAM	Peru	PER
Naura	NAU	Philippines	PHI
Nepal	NEP	Pitcairn Islands	PIT
Neth. Antilles	NAN	Qatar	QAT
Netherlands	NET	Rwanda	RWA
Nevis	NEV	Reunion Island	REU
New Caledonia	NCA	Rhodesia	RHO
Nicaragua	NIC	Romania	ROM
New Zealand	NEW	Saint Christopher	STC
Niger	NGR	Saint Helena	STH
Nigeria	NIG	Saint Lucia	STL
Northern Ireland	UK	Seychelles	SEY

**Country Code Table (cont.)**

Country	Code	Country	Code
Sierra Leone	SRL	Tsumed	NAM
Singapore	SIN	Tunisia	TAN
Solomon Islands	SOL	Turkey	TUR
Somalia	SOM	Turks Island	TKI
South Africa	SAF	Tuvalu	TUV
Spain	SPA	USSR	URS
Sri Lanka	SRI	Uganda	UGA
Sudan	SUD	United Arab Emirates	UAE
Surinam	SUR	Uruguay	URU
Swaziland	SWA	Vanuata	VAN
Sweden	SWE	Vatican City	VAT
Switzerland	SWI	Venezuela	VEN
Syria	SYA	Vietnam	VIE
Tahiti	TAH	Wake Island	WKI
Taiwan	TAI	Wales	UK
Tanzania	TAN	Wallis Islands	WAL
Tasmania	TAS	Western Samoa	WSA
Thailand	THA	West Africa	WAF
Tobago	TRI	Yemen, Peoples	YPD
Togo	TOG	Virgin Islands	VI
Tonga	TON	Yeman, Arab Rep	YAR
Trinidad	TRI	Yokohama	JAP
Tristan Da Cunha	TOC	Yugoslavia	YUG

**Country Code Table (cont.)**

<u>Country</u>	<u>Code</u>	<u>Country</u>	<u>Code</u>
Zaire	ZAI	Zimbabwe	ZIM
Zambia	ZAM		

**State Controller's Office  
Division of Collections  
P.O. Box 942850  
Sacramento, California 94250  
(916) 445-8318**

**<http://www.sco.ca.gov>**